

Appl. No. 10/805,465
Amdt. Dated Sep. 14, 2005
Reply to Office Action of June 14, 2005

Amendments to the Abstract:

Please replace the abstract with the following amended abstract:

An IPS LCD includes a first substrate (21), a second substrate (22), and a liquid crystal layer (23) interposed between the first and second substrates. The first substrate includes a first transparent sheet (211). The second substrate includes in turn a second transparent sheet (221), an insulating layer (224) and an alignment film (225). A plurality of pixel electrodes (222) and common electrodes parallel to each other and a plurality of thin film transistors (223) ~~[[is]]~~ are formed between the second transparent sheet and the insulating layer. The alignment film has an alignment structure (226) thereon. The IPS LCD has a high transmission ratio and low power consumption.